

**IN THE SPECIFICATION:**

Page 1, before line 1, please insert the following heading: -- Title of the Invention --;

Page 1, after line 2, please insert the following heading: -- Field of the Invention --;

Page 1, after line 8, please insert the following heading: -- Background of the Invention --;

Page 3, after line 14, please insert the following heading: -- Summary of the Invention --;

Page 4, before line 1, please insert the following heading: -- Brief Description of the Drawings --;

Page 4, after line 13, please insert the following heading: -- Detailed Description of the Invention --;

Please insert the following paragraph at Page 7 between lines 26 and 27:

It is appreciated that the term "pc" is a non-dimensional characteristic relative term which relates to the reactance of the segment to that of air. It is a well known term of the art in the field of acoustic attenuation.